

GAZES LLC
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Ian Gazes, Esq.
Proposed Attorneys for Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Case No. 10-15322 (REG)
:
James Irvin Giddings, :
: Chapter 7
: Debtor. :
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**AFFIRMATION OF IAN J. GAZES PURSUANT
TO RULE 2014 OF THE
FEDERAL RULES OF BANKRUPTCY PROCEDURE**

IAN J. GAZES, under penalty of perjury, states and represents as follows:

1. Affirmant is a member of Gazes LLC (the "Firm") and is an attorney-at-law, duly admitted and licensed to practice before the bar of this Court and the Courts of the State of New York, with offices at 32 Avenue of the Americas, 27th Floor, New York, New York 10013.
2. To the best of Affirmant's knowledge, information, and belief, neither Affirmant nor any employee of the Firm has any connection in this matter with James Irvin Giddings (the "Debtor"), the Debtor's creditors, or any other parties in interest or their respective attorneys or accountants, the United States trustee, or any person employed in the office of the United States trustee. Affirmant and the Firm did not file the petition for relief under title 11 of the United States Code, or act as the attorney for any creditor. Affirmant verily believes that he and every employee of the Firm is a "disinterested person" pursuant to and within the meaning of 11 U.S.C. § 101(14).
3. Affirmant represents that, to the best of Affirmant's knowledge and belief, the Firm and the employees of the Firm do not hold or represent any interest adverse to the Debtor's estate,

the Debtor or the Debtor's creditors in this case by reason of the retention sought herein, and have no connection with the Debtor, its creditors or any other parties in interest or their respective attorneys in this matter, except that Affirmant is also the Chapter 7 trustee of the Debtor's bankruptcy case and the Trustee has retained the Firm in other bankruptcy matters before this Court. This Court has separately approved each such engagement.

4. No agreement or understanding exists between the Trustee, the Firm and/or any other person for a division of compensation paid or to be paid for services rendered in this proceeding, except as allowed in Bankruptcy Code section 504(b) and Bankruptcy Rule 2016. No division of compensation shall be made by Affirmant or the Firm and no agreement prohibited by 18 U.S.C. § 155 has been or will be made.

5. Affirmant is the attorney who will bear primary responsibility for the representation of the Trustee and the estate of the Debtor herein.

6. The Firm proposes to charge for services rendered to the Trustee at the Firm's usual and customary rates pursuant to the terms and provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules of this Court pertaining to the payment of retained professionals. The Firm will maintain detailed records describing the services rendered and the time spent on behalf of the Trustee. The customary and current hourly rates charged by the Firm for the services to be rendered to the Trustee are as follows:

Members and Counsel	\$375 - \$ 750 per hour
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Paraprofessional Staff	\$205 per hour
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These hourly charges are those in effect as of the date of this Affirmation and may be increased in the ordinary course from time to time during the pendency of this case. If there is an increase in hourly rates applicable to this case the Firm will advise the US Trustee and the Court thereof in writing.

7. To the best of my knowledge and belief, the Firm's proposed employment is not prohibited or improper under Bankruptcy Rule 5002.

8. Affirmant has read and is generally familiar with the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules for the United States Bankruptcy Court for the Southern District of New York, and the chambers rules, if any, for the presiding judge.

9. Affirmant believes that the Firm and its attorneys are competent to represent the interests of the Trustee on whose behalf representation is now sought.

10. I make this affirmation under penalty of perjury in accordance with section 327 of the Bankruptcy Code and Bankruptcy Rules 2014(a) and 9011(b).

Dated: New York, New York
November 3, 2010

/s/ Ian J. Gazes
Ian J. Gazes, Trustee